

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

FEBRUARY 28, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

FEBRUARY 28, 2021

	GOVERNMENTAL TYPE FUNDS						TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	GOVERNMENTAL FUNDS
ASSETS:							
CASH-OPERATING (CNB 5680)	\$82,765	---	---	---	---	---	\$82,765
CASH-OPERATING (FCB 7200)	\$4,024,234	---	---	---	---	---	\$4,024,234
CASH-OPERATING (FCB 3807)	\$155,645	---	---	---	---	---	\$155,645
CASH-OPERATING (FCB 6202)	---	---	---	\$171,467	\$563,688	---	\$735,155
CASH-OPERATING (FCB 8905)	---	---	\$6,334	---	---	---	\$6,334
CASH-OPERATING (FCB 2902)	---	---	\$27,353	---	---	---	\$27,353
DUE FROM ROAD FUND	\$4,033	---	---	---	---	---	\$4,033
DUE FROM CITT-TRANSPORTATION	\$37,523	---	---	---	---	---	\$95,954
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,066	---	---	---	---	---	\$12,066
TOTAL ASSETS	\$4,369,855	\$144,798	\$33,687	\$171,467	\$563,688	\$0	\$5,341,926
LIABILITIES:							
ACCOUNTS PAYABLE	\$52,410	---	---	---	---	---	\$52,410
UNION DUES PAYABLE-PAT	\$105	\$48	---	---	---	---	\$153
FRS PENSION PAYABLE	\$19,466	\$662	---	---	---	---	\$20,128
DUE TO GENERAL FUND	---	\$4,033	\$53,589	---	\$37,523	---	\$95,145
DUE TO SANITATION FUND	\$486,549	---	---	---	---	---	\$486,549
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	\$47,999	\$191,997	---	\$239,996
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,097	---	---	---	---	---	\$2,097
STATE PERMIT SURCHARGE-DBR	\$11,375	---	---	---	---	---	\$11,375
TOTAL LIABILITIES	\$575,751	\$4,744	\$53,589	\$47,999	\$287,951	\$0	\$970,033
FUND BALANCES:							
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431
ROADS	---	\$140,055	---	---	---	---	\$140,055
POLICE FORFEITURE	---	---	(\$19,903)	---	---	---	(\$19,903)
CITT	---	---	---	\$123,468	\$275,737	---	\$399,205
UNASSIGNED:	\$3,794,105	---	---	---	---	---	\$3,794,105
TOTAL FUND BALANCES	\$3,794,105	\$140,055	(\$19,903)	\$123,468	\$275,737	\$0	\$4,371,893
TOTAL LIABILITIES & FUND BALANCES	\$4,369,855	\$144,798	\$33,687	\$171,467	\$563,688	\$0	\$5,341,926

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,418,095	\$2,044,630	\$2,044,630	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$66,667	\$63,287	(\$3,379)
UTILITY TAXES - WATER	\$33,500	\$13,958	\$33,337	\$19,379
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,292	\$1,749	(\$543)
SIMPLIFIED COMMUNICATIONS TAX	\$80,000	\$33,333	\$18,128	(\$15,205)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,292	\$2,965	\$673
BUILDING PERMITS	\$50,000	\$20,833	\$59,595	\$38,762
ELECTRIC PERMITS	\$10,000	\$4,167	\$10,805	\$6,638
PLUMBING PERMITS	\$12,000	\$5,000	\$14,596	\$9,596
MECHANICAL PERMITS	\$7,500	\$3,125	\$5,549	\$2,424
GARAGE SALE PERMITS	\$300	\$125	\$33	(\$92)
FRANCHISE FEES - ELECTRIC	\$111,806	\$46,586	\$22,143	(\$24,442)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$19,061	\$15,210	(\$3,851)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$881	\$524	(\$358)
OTHER FEES - PLAN REVIEW	\$2,500	\$1,042	\$5,200	\$4,158
OTHER FEES - PERMIT APPLICATION FEES	\$6,000	\$2,500	\$8,980	\$6,480
OTHER FEES - HOME OCCUPATION	\$1,500	\$625	\$2,408	\$1,783
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$188	\$0	(\$188)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$10,417	\$18,505	\$8,088
STATE REVENUE SHARING - MUNICIPAL	\$41,189	\$17,162	\$40,068	\$22,906
STATE REVENUE SHARING - HALF CENT SALES TAX	\$128,165	\$53,402	\$59,494	\$6,092
COVID 19 RELIEF FUNDING	\$0	\$0	\$154,425	\$154,425
GRANTS	\$0	\$0	\$12,000	\$12,000
FEMA REVENUE	\$0	\$0	\$844,695	\$844,695
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$104	\$199	\$94
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$396	\$48	(\$347)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,083	\$319	(\$1,764)
CONCESSION STAND	\$600	\$250	\$0	(\$250)
FACILITY RENTALS	\$1,750	\$729	\$0	(\$729)
TRAFFIC FINES	\$3,000	\$1,250	\$3,409	\$2,159
LIEN SEARCH FEES	\$3,000	\$1,250	\$2,975	\$1,725
FINES - CODE COMPLIANCE	\$15,000	\$6,250	\$15,380	\$9,130
MISCELLANEOUS REVENUE	\$5,000	\$2,083	\$4,888	\$2,805
INTEREST INCOME	\$5,000	\$2,083	\$2,902	\$818
TOTAL REVENUES	\$3,186,416	\$2,364,764	\$3,468,447	\$1,103,683
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$5,000	\$3,000	\$2,000
FICA	\$918	\$383	\$230	\$153
TRAVEL & PER DIEM	\$2,500	\$1,042	\$0	\$1,042
COMMUNICATIONS	\$3,000	\$1,250	\$608	\$642
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$208	\$418
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$646	\$0	\$646
EDUCATION & TRAINING	\$4,200	\$1,750	\$0	\$1,750
TOTAL COMMISSION	\$25,668	\$10,695	\$4,045	\$6,650

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$41,667	\$21,873	\$19,793
REGULAR SALARIES-VILLAGE CLERK	\$59,623	\$24,843	\$22,309	\$2,534
REGULAR SALARIES-ADMIN/CLERK ASST	\$70,086	\$29,202	\$26,276	\$2,926
FICA/MEDICARE	\$17,573	\$7,322	\$5,390	\$1,932
FLORIDA RETIREMENT SYSTEM	\$42,710	\$17,796	\$15,242	\$2,554
HEALTH INSURANCE	\$29,756	\$12,398	\$10,640	\$1,759
WORKERS COMPENSATION INSURANCE	\$491	\$245	\$188	\$57
PROFESSIONAL FEES	\$154,200	\$64,250	\$55,319	\$8,931
AUDITING FEES	\$23,000	\$6,000	\$6,000	\$0
FINANCE CONTRACT	\$60,000	\$25,000	\$25,000	\$0
TRAVEL & PER DIEM	\$12,300	\$5,125	\$1,200	\$3,925
COMMUNICATIONS	\$18,110	\$7,546	\$8,787	(\$1,241)
POSTAGE	\$6,898	\$2,874	\$3,984	(\$1,110)
UTILITIES	\$8,523	\$3,551	\$2,728	\$824
RENTALS AND LEASES	\$10,491	\$4,371	\$4,548	(\$176)
PROPERTY INSURANCE	\$194,423	\$97,212	\$96,742	\$470
PRINTING & BINDING	\$9,000	\$3,750	\$501	\$3,249
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$1,610	(\$985)
LEGAL ADVERTISING	\$8,913	\$3,714	\$848	\$2,866
MUNICIPAL ELECTIONS	\$4,000	\$1,667	\$0	\$1,667
OTHER CURRENT CHARGES	\$12,026	\$5,011	\$7,495	(\$2,484)
MERCHANT CC FEES	\$0	\$0	\$1,014	(\$1,014)
OFFICE SUPPLIES	\$8,500	\$3,542	\$2,575	\$966
OPERATING SUPPLIES	\$6,400	\$2,667	\$2,528	\$139
DUES & MEMBERSHIPS	\$5,950	\$2,479	\$5,216	(\$2,737)
EDUCATION & TRAINING	\$5,000	\$2,083	\$0	\$2,083
CONTINGENCY (COVID-19)	\$0	\$0	\$12,767	(\$12,767)
TOTAL ADMINISTRATION	\$869,472	\$374,940	\$340,780	\$34,160
DEBT SERVICE				
PRINCIPAL EXPENSE	\$21,089	\$10,439	\$10,439	\$0
INTEREST EXPENSE	\$10,691	\$5,451	\$5,451	\$0
OTHER DEBT SERVICE COSTS	\$240	\$100	\$0	\$100
TOTAL DEBT SERVICE	\$32,020	\$15,990	\$15,890	\$100

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$570,999	\$237,916	\$231,646	\$6,270
HAZARD PAY-1% CARES ACT	\$0	\$0	\$1,918	(\$1,918)
OTHER SALARIES & WAGES-PART TIME	\$94,693	\$39,455	\$29,752	\$9,704
OVERTIME	\$40,000	\$16,667	\$1,620	\$15,046
SPECIAL PAY & COURT PAYS	\$15,000	\$6,250	\$4,067	\$2,183
FICA/MEDICARE	\$55,133	\$22,972	\$20,986	\$1,986
FLORIDA RETIREMENT SYSTEM	\$160,814	\$67,006	\$68,901	(\$1,895)
HEALTH INSURANCE	\$46,667	\$19,445	\$35,062	(\$15,617)
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$12,662	\$3,844
PROFESSIONAL SERVICES	\$8,400	\$3,500	\$3,500	\$0
TRAVEL & PER DIEM	\$1,000	\$417	\$0	\$417
COMMUNICATIONS	\$9,714	\$4,047	\$5,539	(\$1,492)
UTILITIES	\$3,740	\$1,558	\$834	\$725
RENTALS & LEASES	\$79,231	\$33,013	\$27,911	\$5,102
INSURANCE-POLICE	\$17,649	\$8,824	\$8,152	\$672
REPAIRS & MAINTENANCE	\$81,600	\$34,000	\$28,382	\$5,618
PRINTING & BINDING	\$1,000	\$417	\$50	\$367
OPERATING SUPPLIES	\$92,950	\$38,729	\$31,840	\$6,890
DUES & MEMBERSHIPS	\$1,200	\$500	\$252	\$248
EDUCATION & TRAINING	\$7,000	\$2,917	\$950	\$1,967
CONTINGENCY (COVID-19)	\$0	\$0	\$9,657	(\$9,657)
CAPITAL OUTLAY	\$6,500	\$2,708	\$0	\$2,708
TOTAL POLICE	\$1,326,301	\$556,847	\$523,680	\$33,167
BUILDING (524)				
REGULAR SALARIES	\$35,392	\$14,747	\$12,229	\$2,518
FICA/MEDICARE	\$2,707	\$1,128	\$936	\$193
FLORIDA RETIREMENT SYSTEM	\$3,539	\$1,475	\$1,381	\$94
HEALTH INSURANCE	\$9,611	\$4,005	\$4,757	(\$752)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$33	(\$11)
PROFESSIONAL SERVICES	\$67,925	\$28,302	\$55,195	(\$26,893)
EDUCATION & TRAINING	\$200	\$83	\$0	\$83
OPERATING SUPPLIES	\$1,000	\$417	\$365	\$52
TOTAL BUILDING	\$120,460	\$50,178	\$74,895	(\$24,718)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$77,548	\$32,312	\$17,903	\$14,409
FICA/MEDICARE	\$5,932	\$2,472	\$1,370	\$1,102
FLORIDA RETIREMENT SYSTEM	\$7,755	\$3,231	\$2,121	\$1,110
HEALTH INSURANCE	\$19,360	\$8,067	\$5,861	\$2,206
WORKERS COMPENSATION INSURANCE	\$3,135	\$784	\$1,202	(\$419)
UNEMPLOYMENT	\$0	\$0	\$280	(\$280)
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$1,225	(\$1,225)
COMMUNICATIONS	\$870	\$362	\$285	\$77
RENTALS & LEASES	\$6,864	\$2,860	\$2,490	\$370
INSURANCE	\$2,123	\$531	\$981	(\$450)
REPAIRS & MAINTENANCE	\$1,200	\$500	\$0	\$500
CONTINGENCY	\$2,000	\$833	\$0	\$833
OPERATING SUPPLIES	\$9,050	\$3,771	\$615	\$3,156
MEMBERSHIPS & DUES	\$100	\$42	\$100	(\$58)
EDUCATION & TRAINING	\$1,200	\$500	\$0	\$500
TOTAL CODE COMPLIANCE	\$137,138	\$56,264	\$34,434	\$21,831
PUBLIC WORKS (539)				
REGULAR SALARIES	\$223,712	\$93,213	\$57,192	\$36,021
OVERTIME	\$1,000	\$417	\$4,140	(\$3,723)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$2,000	\$500
FICA/MEDICARE	\$17,382	\$7,242	\$4,341	\$2,902
FLORIDA RETIREMENT SYSTEM	\$22,018	\$9,174	\$6,857	\$2,317
HEALTH INSURANCE	\$48,287	\$20,120	\$16,816	\$3,304
WORKERS COMPENSATION INSURANCE	\$15,669	\$7,834	\$6,010	\$1,824
CONTRACT SERVICES	\$13,000	\$5,417	\$3,981	\$1,436
COMMUNICATIONS	\$5,853	\$2,439	\$1,422	\$1,016
UTILITIES	\$9,972	\$4,155	\$5,693	(\$1,538)
RENTALS & LEASES	\$14,791	\$6,163	\$7,517	(\$1,354)
PROPERTY INSURANCE	\$8,135	\$4,067	\$5,082	(\$1,014)
REPAIRS & MAINTENANCE	\$38,000	\$15,833	\$23,435	(\$7,602)
LANDSCAPE MAINTENANCE	\$81,000	\$33,750	\$1,500	\$32,250
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$4,167	\$0	\$4,167
OPERATING SUPPLIES	\$25,000	\$10,417	\$13,629	(\$3,213)
DUES & MEMBERSHIPS	\$150	\$63	\$0	\$63
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
TOTAL PUBLIC WORKS	\$537,468	\$227,387	\$159,614	\$67,773

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$48,829	\$20,345	\$18,273	\$2,072
OTHER SALARIES & WAGES-PART TIME	\$50,851	\$21,188	\$10,256	\$10,932
FICA/MEDICARE	\$7,626	\$3,177	\$2,182	\$995
FLORIDA RETIREMENT SYSTEM	\$9,968	\$4,153	\$3,234	\$919
HEALTH INSURANCE	\$9,611	\$4,005	\$4,309	(\$305)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$79	\$24
COMMUNICATIONS	\$4,893	\$2,039	\$1,722	\$317
UTILITIES	\$5,100	\$2,125	\$1,259	\$866
RENTALS & LEASES	\$3,749	\$1,562	\$1,120	\$442
PROPERTY INSURANCE	\$4,081	\$1,020	\$3,666	(\$2,646)
REPAIRS & MAINTENANCE	\$40,000	\$16,667	\$1,704	\$14,963
CONCESSION EXPENSES	\$10,700	\$4,458	\$0	\$4,458
SPECIAL EVENTS	\$500	\$208	\$0	\$208
OPERATING SUPPLIES	\$3,750	\$1,563	\$1,138	\$424
MEMBERSHIPS & DUES	\$160	\$67	\$0	\$67
EDUCATION & TRAINING	\$2,000	\$833	\$0	\$833
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$202,024	\$83,514	\$48,943	\$34,570
TOTAL EXPENDITURES	\$3,250,551	\$1,375,814	\$1,202,281	\$173,533
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$64,135)	\$988,950	\$2,266,166	\$1,277,216
RESERVES				
RESERVES-EMERGENCY	\$3,209	\$1,337	\$0	(\$1,337)
TOTAL OTHER FINANCING SOURCES/(USES)	\$3,209	\$1,337	\$0	(\$1,337)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$67,344	\$28,060	\$0	(\$28,060)
TOTAL OTHER FINANCING SOURCES/(USES)	\$67,344	\$28,060	\$0	(\$28,060)
NET CHANGE IN FUND BALANCES	\$0	\$1,017,010	\$2,266,166	\$1,249,156
FUND BALANCE-BEGINNING	\$0		\$1,527,939	
FUND BALANCE-ENDING	\$0		\$3,794,105	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$40,748	\$16,978	\$17,149	\$171
STATE REVENUE SHARING - MUNICIPAL	\$11,340	\$4,725	\$8,347	\$3,622
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
TOTAL REVENUES	\$54,944	\$23,131	\$26,925	\$3,794
EXPENDITURES				
REGULAR SALARIES	\$74,261	\$30,942	\$27,923	\$3,020
OVERTIME	\$1,000	\$417	\$110	\$307
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$2,431	\$2,221	\$210
FLORIDA RETIREMENT SYSTEM	\$7,426	\$3,094	\$3,167	(\$72)
HEALTH INSURANCE	\$19,677	\$8,199	\$8,141	\$57
WORKERS COMPENSATION INSURANCE	\$7,838	\$3,919	\$3,006	\$913
COMMUNICATIONS	\$480	\$200	\$200	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,040	\$961	\$79
REPAIRS & MAINTENANCE	\$18,204	\$7,585	\$3,288	\$4,297
OPERATING SUPPLIES	\$8,000	\$3,333	\$5,001	(\$1,668)
EDUCATION & TRAINING	\$300	\$125	\$0	\$125
TOTAL EXPENDITURES	\$146,101	\$62,285	\$55,017	\$7,268
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$91,157)	(\$39,154)	(\$28,092)	\$11,062
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$10,166	\$0	(\$10,166)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$10,166	\$0	(\$10,166)
NET CHANGE IN FUND BALANCES	(\$66,758)	(\$28,988)	(\$28,092)	\$895
FUND BALANCE-BEGINNING	\$66,758		\$168,147	
FUND BALANCE-ENDING	\$0		\$140,055	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$35	\$35
TOTAL REVENUES	\$0	\$0	\$35	\$35
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$35	\$35
NET CHANGE IN FUND BALANCES	\$0	\$0	\$35	\$35
FUND BALANCE-BEGINNING	\$0		(\$19,937)	
FUND BALANCE-ENDING	\$0		(\$19,903)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$9,500	\$0	(\$9,500)
INTEREST INCOME	\$200	\$83	\$152	\$69
TOTAL REVENUES	\$23,000	\$9,583	\$152	(\$9,431)
EXPENDITURES				
TRANSIT PROJECTS	\$2,500	\$1,042	\$0	\$1,042
TOTAL EXPENDITURES	\$2,500	\$1,042	\$0	\$1,042
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$20,500	\$8,542	\$152	(\$8,390)
NET CHANGE IN FUND BALANCES	\$20,500	\$8,542	\$152	(\$8,390)
FUND BALANCE-BEGINNING	\$0		\$123,316	
FUND BALANCE-ENDING	\$20,500		\$123,468	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$42,669	\$0	(\$42,669)
INTEREST INCOME	\$800	\$333	\$608	\$275
TOTAL REVENUES	\$103,205	\$43,002	\$608	(\$42,394)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$10,417	\$10,102	\$314
TRANSPORTATION PROJECTS	\$347,724	\$144,885	\$11,650	\$133,235
TOTAL EXPENDITURES	\$372,724	\$155,302	\$21,752	\$133,549
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$269,519)	(\$112,300)	(\$21,144)	\$91,155
NET CHANGE IN FUND BALANCES	(\$269,519)	(\$112,300)	(\$21,144)	\$91,155
FUND BALANCE-BEGINNING	\$385,718		\$296,882	
FUND BALANCE-ENDING	\$116,199		\$275,737	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$	22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16			\$	72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$	25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17			\$	97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$	26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$	-	\$ (24,598.92)	\$ (24,598.92)
ADD: INTEREST INCOME			\$	656.34	\$ 2,435.57	\$ 3,091.91
BALANCE AT 9/31/18			\$	124,748.64	\$ 637,756.03	\$ 762,504.67

FY 2019			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$	29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$		\$ (203,509.64)	\$ (203,509.64)
ADD: INTEREST INCOME			\$	1,087.96	\$ 4,351.07	\$ 5,439.03
LESS: FPL STREETLIGHTING			\$	-	\$ (19,867)	\$ (19,866.90)
BALANCE AT 9/30/19			\$	153,977.64	\$ 531,295.49	\$ 685,273.13

FY 2020			RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL			\$	9,069.00	\$ 36,276.00	\$ 45,345.00
BALANCE AT 9/30/20			\$	163,046.64	\$ 567,571.49	\$ 730,618.13

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

FEBRUARY 28, 2021

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$486,549
TOTAL ASSETS	<u>\$486,549</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$41,147
DUE TO ROAD FUND	<u>\$144,798</u>
TOTAL LIABILITIES	<u>\$185,945</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$300,604</u>
TOTAL NET POSITION	<u>\$300,604</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED FEBRUARY 28, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$593,750	\$514,647	\$514,647	\$0
MISC INCOME	\$3,410	\$1,421	\$2,295	\$874
TOTAL REVENUES	\$597,160	\$516,067	\$516,942	\$874
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$485,811	\$202,421	\$205,733	(\$3,312)
OTHER CURRENT CHARGES	\$1,000	\$417	\$0	\$417
TOTAL EXPENDITURES	\$486,811	\$202,838	\$205,733	(\$2,895)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$110,348	\$313,229	\$311,209	(\$2,021)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,256)	(\$39,273)	\$0	\$39,273
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,256)	(\$39,273)	\$0	\$39,273
NET CHANGE IN FUND BALANCES	\$16,092	\$273,956	\$311,209	\$37,253
FUND BALANCE-BEGINNING	(\$16,092)		(\$10,605)	
FUND BALANCE-ENDING	\$0		\$300,604	